

# CITY OF NORTH MIAMI, FLORIDA

SCHEDULE F-2

## INTERNAL SERVICE FUNDS

### COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

FISCAL YEAR ENDED SEPTEMBER 30, 1999

(WITH COMPARATIVE TOTALS FOR FISCAL YEAR ENDED SEPTEMBER 30, 1998)

|   | General<br>Risk<br><u>Management</u> | Group<br>Health Risk<br><u>Management</u> | Fleet<br><u>Management</u> | <u>Totals</u><br><u>1999</u> | <u>1998</u>         |
|---|--------------------------------------|---|----------------------------|------------------------------|---------------------|
| Operating revenues:   |                                      |   |                            |                              |                     |
| Motor vehicle charges   | \$ -                                 | \$ -                                      | \$ 2,534,376               | \$ 2,534,376                 | \$ 2,475,600        |
| Other charges for services                                    | 1,100,973                            | -   | 12,426                     | 1,113,399                    | 1,423,581           |
| Contributions from employees/others                           | -                                    | -   | -                          | -                            | 174,105             |
| Total operating revenues                                      | <u>1,100,973</u>                     | <u>-</u>                                  | <u>2,546,802</u>           | <u>3,647,775</u>             | <u>4,073,286</u>    |
| Operating expenses:   |                                      |   |                            |                              |                     |
| Personal services   | 98,421                               | -   | 821,782                    | 920,203                      | 886,402             |
| Claims  | 916,000                              | 8,037                                     | -                          | 924,037                      | 566,575             |
| Materials, supplies, services and<br>other operating expenses | 472,443                              | 620                                       | 746,373                    | 1,219,436                    | 1,402,471           |
| Depreciation  | -                                    | -   | 901,775                    | 901,775                      | 913,932             |
| Total operating expenses                                      | <u>1,486,864</u>                     | <u>8,657</u>                              | <u>2,469,930</u>           | <u>3,965,451</u>             | <u>3,769,380</u>    |
| Operating income (loss)                                       | <u>(385,891)</u>                     | <u>(8,657)</u>                            | <u>76,872</u>              | <u>(317,676)</u>             | <u>303,906</u>      |
| Non-operating revenues:                                       |                                      |   |                            |                              |                     |
| Interest income   | 124,852                              | 143,736                                   | 96,149                     | 364,737                      | 391,248             |
| Operating grants  | -                                    | -   | 784                        | 784                          | 3,255               |
| Miscellaneous   | 17,658                               | 23,661                                    | 83,583                     | 124,902                      | 50,431              |
| Total non-operating revenues                                  | <u>142,510</u>                       | <u>167,397</u>                            | <u>180,516</u>             | <u>490,423</u>               | <u>444,934</u>      |
| Net income (loss) before operating transfers                  | (243,381)                            | 158,740                                   | 257,388                    | 172,747                      | 748,840             |
| Operating transfers out                                       | <u>(7,994)</u>                       | <u>-</u>                                  | <u>(38,455)</u>            | <u>(46,449)</u>              | <u>(37,363)</u>     |
| Net income (loss)   | (251,375)                            | 158,740                                   | 218,933                    | 126,298                      | 711,477             |
| Retained earnings, beginning                                  | <u>438,933</u>                       | <u>2,602,778</u>                          | <u>1,236,759</u>           | <u>4,278,470</u>             | <u>3,566,993</u>    |
| Retained earnings, ending                                     | <u>\$ 187,558</u>                    | <u>\$ 2,761,518</u>                       | <u>\$ 1,455,692</u>        | <u>\$ 4,404,768</u>          | <u>\$ 4,278,470</u> |